

# Local Revenue Measure Results

## March 2024

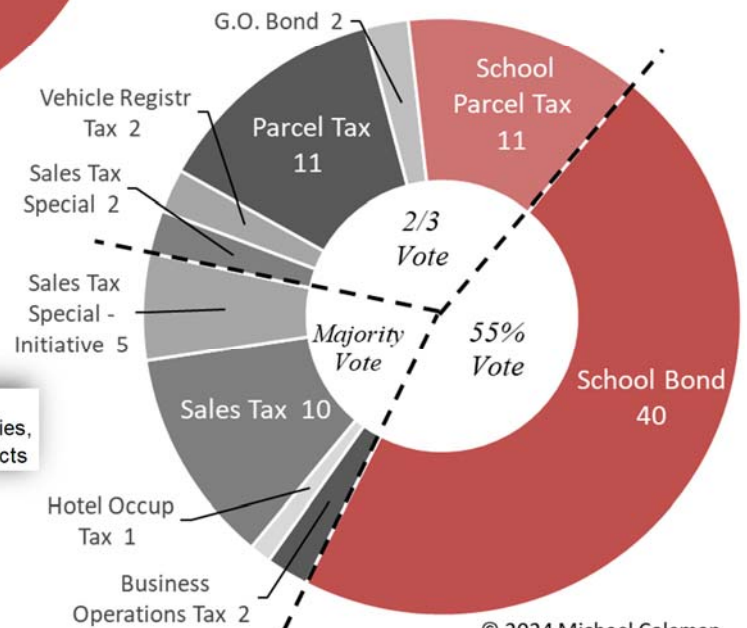
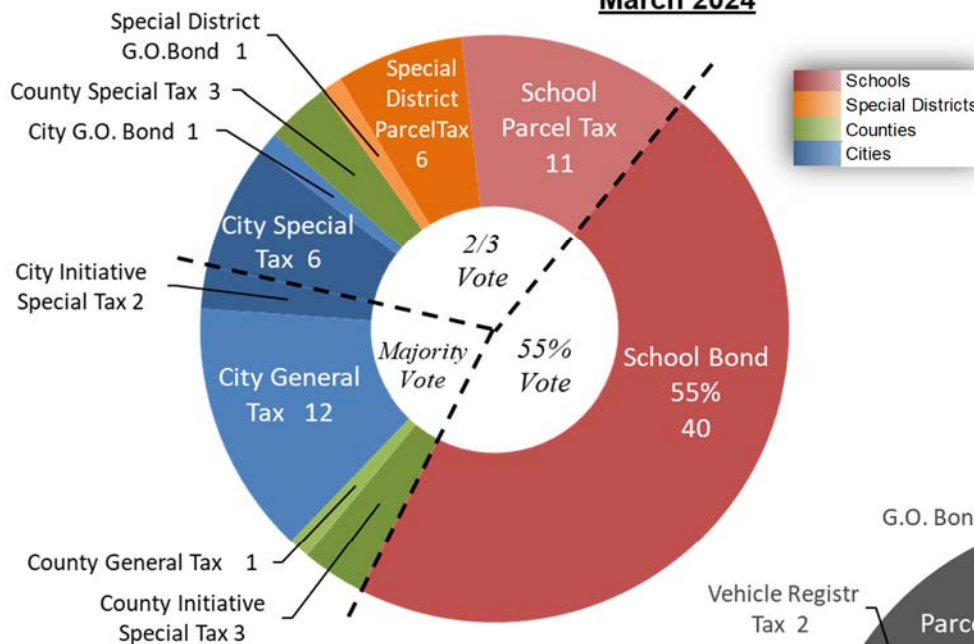
NOTE: Final certified results will not be available for several weeks once all the votes have been tabulated and reported by elections officials. The results are likely to change for some measures.

There were over 130 local measures on the March 5, 2024 election in California. Among these were 86 measures affecting local taxes, fees or charges.

Among the 86 measures were 51 school measures including 40 school bond measures seeking a total of \$3.9 billion in school construction bond financing. There were 35 city, county and special district fiscal measures including 18 majority vote measures and 17 special taxes and bond measures requiring two-thirds voter approval. Among these were 17 add-on sales tax measures and 11 parcel taxes.

### Proposed Local Revenue Measures

March 2024



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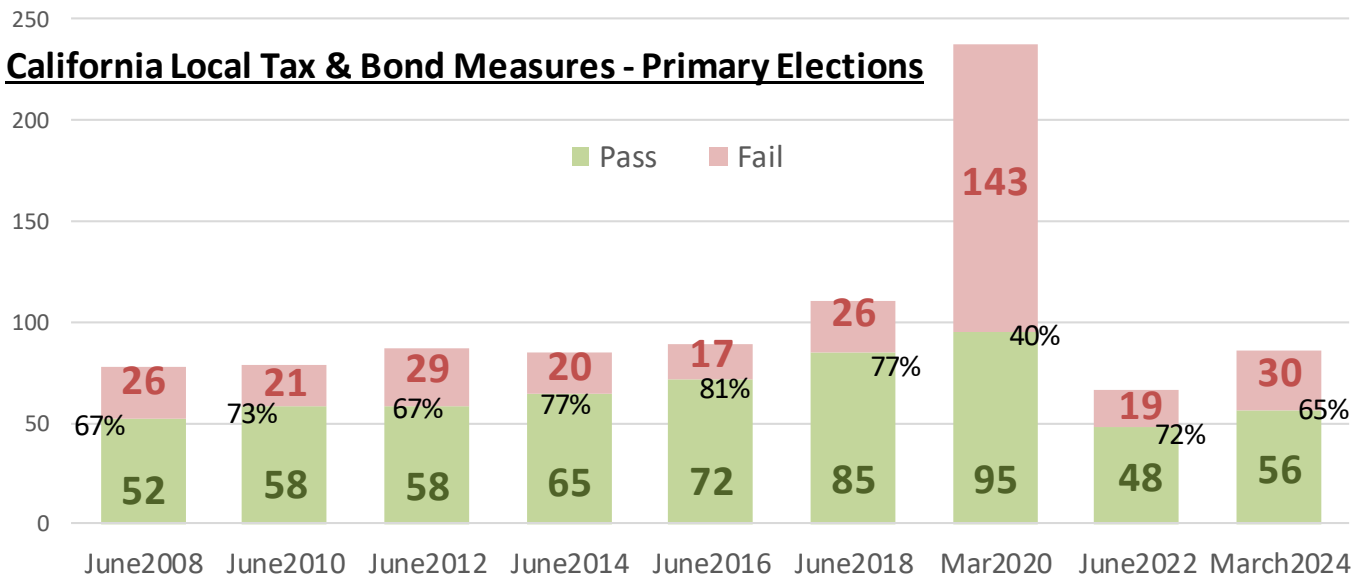
## Preliminary Election Results

Based on election night tallies with more than half of votes cast still to be counted, 56 of the 86 tax or bond measures passed. This 65 percent passing rate is below primary elections over the past 20 years with the exception of the record setting primary election in 2020, also held in March rather than June.

### Local Revenue Measures March 2024

	Total	Pass	Passing'
City General Tax (Majority Vote)	12	11	92%
County General Tax (Majority Vote)	1	1	100%
City Init. Special Tax (Majority Vote)*	2	2	100%
County Init. Special Tax (Majority Vote)*	3	2	67%
City SpecialTax or G.O.bond (2/3 Vote)	7	4	57%
County Spec. Tax, G.O.bond (2/3 Vote)	3	1	33%
SpecDistrict Tax, G.O.bond (2/3 Vote)	7	5	71%
School ParcelTax (2/3 vote)	11	8	73%
School Bond (55% vote)	40	22	55%
Total	86	56	65%

*The City/County of San Francisco is counted as a city*

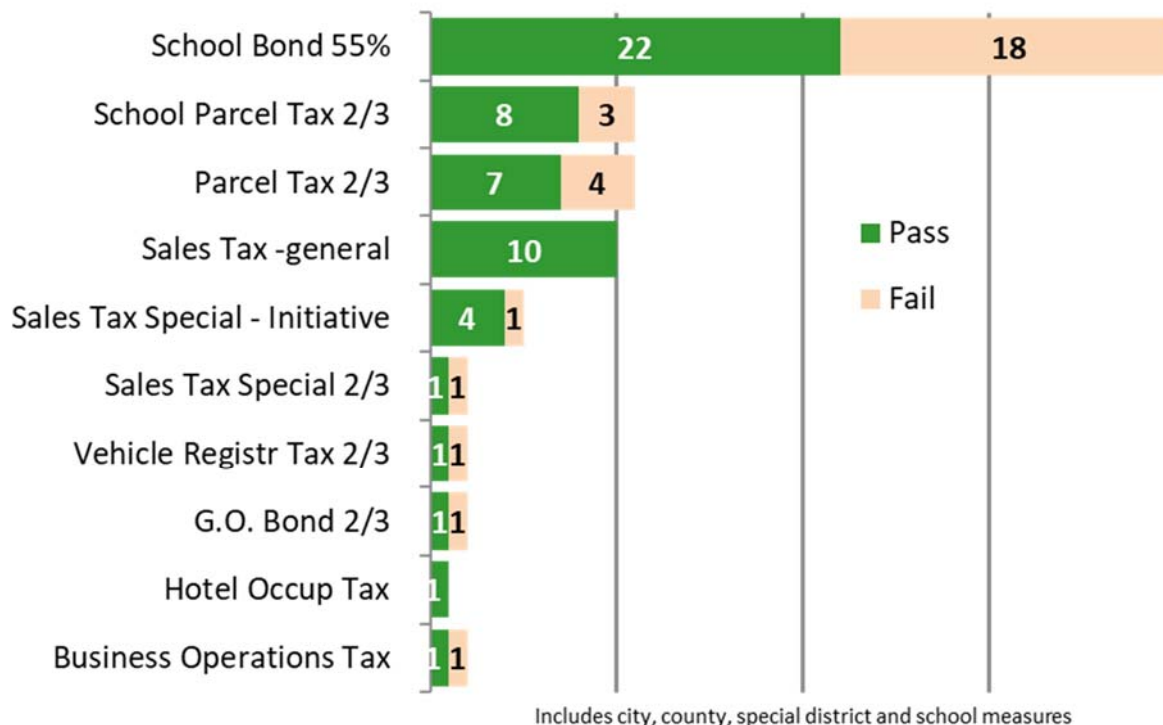


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## Local Revenue Measures in California

	June2012		June2014		June2016		June 2018		March 2020		June 2022		March 2024	
City General Tax (majority vote)	10/11	90.9%	8/8	100.0%	13/13	100.0%	17/18	94.4%	23/34	67.6%	2/5	40.0%	11/12	91.7%
County General Tax (majority vote)	4/7	57.1%	/		0/2	0.0%	7/10	70.0%	3/9	33.3%	4/4	100.0%	1/1	100.0%
Special District Fee (majority vote)	1/1	100.0%	/		/		1/1	100.0%	/		/		/	
City Initiative Special Tax (majority vote)			/		/		1/1	100.0%	/		/		/	
County Initiative Special Tax (majority vote)			/		/		/		/		0/1		2/3	66.7%
Special District Initiative Special Tax (majority vote)			/		/		/		/		1/1		/	
City SpecialTax or G.O.bond (2/3 vote)	2/8	25.0%	8/11	72.7%	7/10	70.0%	6/9	66.7%	8/16	50.0%	7/9	77.8%	4/7	57.1%
County Special Tax (2/3 vote)	3/3	100.0%	2/5	40.0%	1/5	20.0%	0/2	0.0%	0/4	0.0%	4/6	66.7%	1/3	33.3%
Special District (2/3 vote)	4/10	40.0%	9/12	75.0%	2/6	33.3%	9/18	50.0%	3/26	11.5%	7/12	58.3%	5/7	71.4%
School Parcel Tax (2/3 vote)	9/13	69.2%	5/5	100.0%	7/7	100.0%	10/11	90.9%	14/28	50.0%	7/7	100.0%	8/11	72.7%
School Initiative ParcelTax (majority vote)	/		/		/		1/1	100.0%	/		0/1		/	
School Bond 2/3 vote	/		1/1	100.0%	1/1	100.0%	0/2	0.0%	1/2	50.0%	0/1	0.0%	/	
School Bond 55% vote	25/34	73.5%	32/43	74.4%	41/45	91.1%	33/38	86.8%	43/119	36.1%	16/20	80.0%	22/40	55.0%
Total	58/87	66.7%	65/85	76.5%	72/89	80.9%	85/111	76.6%	95/238	39.9%	48/67	71.6%	56/86	65.1%

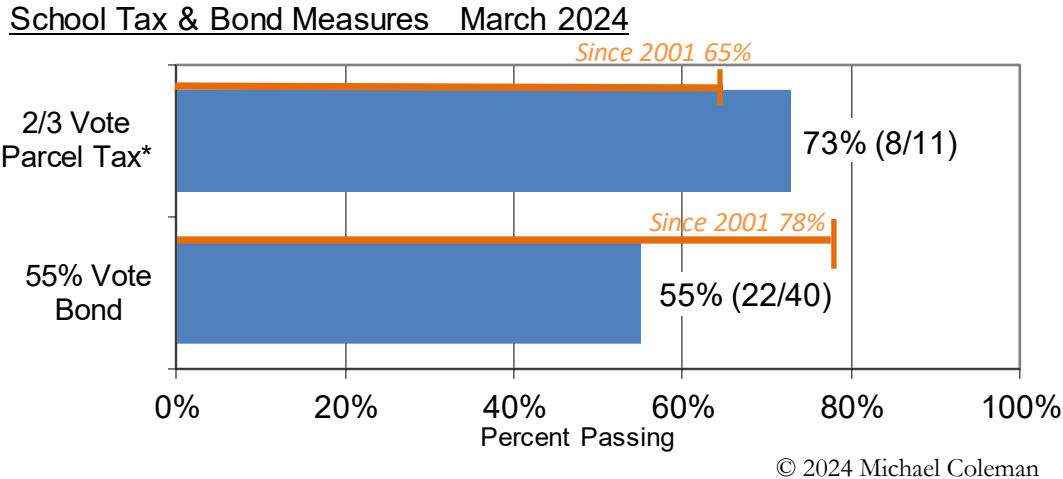
## California Local Tax & Bond Measures March 2024



## School Measures: Bonds and Parcel Taxes

School bonds are used for capital facilities and involve a borrowing that is paid back over time with an increase in the *ad valorem* property tax rate. The passage rate this election for school bonds is right at prior elections although the number of measures is lower.

Parcel taxes are non-*ad valorem* (rate per parcel) taxes. Proceeds from parcel taxes may be used to pay for operations. All of the school parcel taxes passed, except one. Notably, that was the only one that was a new tax – not an extension. It was also the only one qualified by initiative and so, pursuant to recent court decisions, needed just majority voter approval.



### School Parcel Taxes ✓

Parcel taxes are non ad-valorem taxes on property (rate per parcel). Proceeds from parcel taxes may be used to pay for operations.

In this election, there were seven measures that were extensions of previously approved taxes. All were placed on the ballot by their school district boards and required two-thirds voter approval. All seven passed.

#### School Parcel Taxes (2/3 voter approval)

Agency Name	County		Rate	Sunset	YES%	
Berkeley Unified School District	Alameda	Measure H	\$0.54/sf/yr	8 yrs	84.7%	PASS
Happy Valley Elementary School District	Santa Cruz	Measure G	\$99/yr	8 yrs	84.2%	PASS
Albany Unified School District	Alameda	Measure G	\$0.55/sf/yr	none	76.6%	PASS
Martinez Unified School District	Contra Costa	Measure C	\$75/yr	8 yrs	72.9%	PASS
Cotati-Rohnert Park Unified School Distr	Sonoma	Measure A	\$89/yr	8 yrs	72.9%	PASS
Alameda Unified School District	Alameda	Measure E	\$0.585/sf/yr	9 yrs	69.9%	PASS
Jefferson Elementary School District	San Mateo	Measure C	\$88/yr	9 yrs	69.0%	PASS
Davis Joint Unified School District	Yolo / Solano	Measure N	\$768/yr	none	66.9%	PASS CLOSE
Manhattan Beach Unified School Distric	Los Angeles	Measure MB	\$225/yr	6 yrs	65.1%	FAIL
Petaluma City (Elementary) School Distri	Sonoma	Measure E	\$89/yr	8 yrs	65.0%	FAIL
Petaluma Joint Union High School Distri	Sonoma / Marin	Measure B	\$89/yr	8 yrs	60.0%	FAIL

## School Bonds ✓

There were 40 local school bonds on the ballot this election, all requiring 55 percent approval. Just 22 appear to have passed, approving a total of \$2.946 billion in bond financing for new school facilities.

### School Bond Measures

School District	County	Measure	Amount	Rate	YES%	NO%	Pass/F
Arcata School District	Humboldt	Measure B	\$ 12,500,000	\$30/\$100k	71.2%	28.8%	PASS
Twin Ridges Elementary School	Nevada	Measure A	\$ 2,600,000	\$30/\$100k	71.1%	28.9%	PASS
Sunnyvale School District	Santa Clara	Measure C	\$ 214,000,000	\$15/\$100k	66.4%	33.6%	PASS
Moraga School District	Contra Costa	Measure D	\$ 52,000,000	\$30/\$100k	65.8%	34.2%	PASS
Hueneme Elementary School District	Ventura	Measure C	\$ 53,700,000	\$30/\$100k	65.8%	34.2%	PASS
Pacific Elementary School District	Santa Cruz	Measure J	\$ 675,000	\$18/\$100k	65.4%	34.6%	PASS
Woodside Elementary School District	San Mateo	Measure E	\$ 36,000,000	\$30/\$100k	64.3%	35.7%	PASS
Live Oak Elementary School District	Santa Cruz	Measure H	\$ 44,000,000	\$30/\$100k	63.5%	36.5%	PASS
Hayward Unified School District	Alameda	Measure I	\$ 550,000,000	\$60/\$100k	63.3%	36.8%	PASS
Fowler Unified School District	Fresno	Measure G	\$ 44,000,000	\$50/\$100k	62.6%	37.4%	PASS
Garvey School District	Los Angeles	Measure G	\$ 60,000,000	\$30/\$100k	61.2%	38.8%	PASS
Benicia Unified School District	Solano	Measure C	\$ 122,500,000	\$60/\$100k	61.0%	39.0%	PASS
San Leandro Unified School District	Alameda	Measure J	\$ 174,000,000	\$37/\$100k	59.5%	40.5%	PASS
San Carlos School District	San Mateo	Measure H	\$ 176,000,000	\$30/\$100k	59.4%	40.6%	PASS
Culver City Unified School District	Los Angeles	Measure E	\$ 358,000,000	\$60/\$100k	58.8%	41.2%	PASS
Pacific Elementary School District	Santa Cruz	Measure I	\$ 1,300,000	\$30/\$100k	58.3%	41.7%	PASS
Rincon Valley Union School District	Sonoma	Measure G	\$ 65,600,000	\$30/\$100k	57.6%	42.4%	PASS CLOSE
Desert Sands Unified School District	Riverside	Measure A	\$ 675,000,000	\$60/\$100k	57.3%	42.7%	PASS CLOSE
Pacifica School District	San Mateo	Measure G	\$ 70,000,000	\$30/\$100k	57.3%	42.7%	PASS CLOSE
Riverbank Unified School District	Stanislaus	Measure N	\$ 2,100,000	\$60/\$100k	56.5%	43.5%	PASS CLOSE
Antioch Unified School District	Contra Costa	Measure B	\$ 195,000,000	\$48/\$100k	56.1%	43.9%	PASS CLOSE
South Whittier School District	Los Angeles	Measure K	\$ 37,500,000	\$30/\$100k	55.7%	44.3%	PASS CLOSE
Fort Ross School District	Sonoma	Measure C	\$ 2,100,000	\$30/\$100k	53.1%	46.9%	FAIL CLOSE
Tamalpais Union High School District	Marin	Measure A	\$ 517,000,000	\$30/\$100k	52.2%	47.8%	FAIL CLOSE
Santa Paula Unified School District	Ventura	Measure B	\$ 36,000,000	\$28/\$100k	52.0%	48.0%	FAIL
Santa Paula Unified School District	Ventura	Measure A	\$ 55,900,000	\$60/\$100k	51.1%	49.0%	FAIL
Harmony Union School District	Sonoma	Measure D	\$ 13,500,000	\$30/\$100k	50.9%	49.1%	FAIL
Wheatland Union High School District	S Yuba	Measure T	\$ 20,000,000	\$30/\$100k	50.8%	49.2%	FAIL
Mammoth Unified School District	Mono	Measure I	\$ 70,000,000	\$37/\$100k	50.7%	49.3%	FAIL
Howell Mountain Elementary School Dis	Napa	Measure D	\$ 9,000,000	\$30/\$100k	50.6%	49.4%	FAIL
Delhi Unified School District	Merced	Measure E	\$ 17,000,000	\$60/\$100k	50.4%	49.6%	FAIL
Plumas Lake Elementary School District	Yuba	Measure W	\$ 18,000,000	\$30/\$100k	50.3%	49.7%	FAIL
Plumas Lake Elementary School District	Yuba	Measure V	\$ 18,000,000	\$30/\$100k	50.0%	50.1%	FAIL
Plumas Lake Elementary School District	Yuba	Measure X	\$ 18,000,000	\$30/\$100k	50.0%	50.1%	FAIL
Kelseyville Unified School District	Lake	Measure Q	\$ 35,500,000	\$60/\$100k	49.8%	50.2%	FAIL
Mountain Empire Unified School District	San Diego	Measure B	\$ 20,000,000	\$40/\$100k	49.1%	50.9%	FAIL

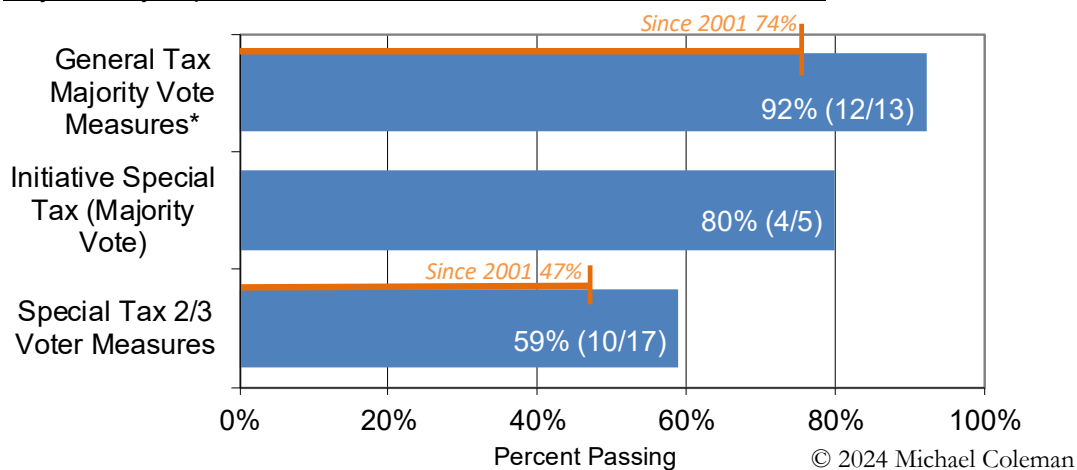
### School Bond Measures

<u>School District</u>	<u>County</u>	<u>Measure</u>	<u>Amount</u>	<u>Rate</u>	<u>YES%</u>	<u>NO%</u>	<u>Pass/F</u>
Sutter Union High School District	Sutter	Measure B	\$ 13,800,000	\$25/\$100k	49.1%	50.9%	<b>FAIL</b>
Chualar Union School District	Monterey	Measure O	\$ 5,600,000	\$30/\$100k	43.9%	56.1%	<b>FAIL</b>
Wheatland Union High School District S Yuba		Measure U	\$ 8,700,000	\$28/\$100k	41.0%	59.0%	<b>FAIL</b>
Marysville Joint Unified School District Butte / Yuba		Measure S	\$ 97,000,000	\$49/\$100k	37.3%	62.7%	<b>FAIL</b>

## City, County and Special District Measures

The passage rate of local non-school majority vote tax measures appears to be better than prior elections.

City, County, Special District Tax & Bond Measures March 2024



### Parcel Taxes and Special Taxes (non-school) ✓

There were eleven non-school parcel taxes all placed on the ballot by city councils or special district governing boards, requiring two-thirds voter approval. Seven passed.

#### City, County and Special District Parcel Taxes (2/3 vote)

<u>Agency Name</u>	<u>County</u>	<u>Measure</u>	<u>Amount</u>	<u>sunset</u>	<u>YES%</u>	
Sierra City Fire District	Sierra	Measure B	\$60/yr	none	92.0%	<b>PASS</b>
Fieldbrook Glendale Community Services	Humboldt	Measure C	\$95/yr	10 yrs	88.6%	<b>PASS</b>
Highlands CSA (County Svc Area 1)	San Mateo	Measure B	\$65/yr	4 yrs	86.8%	<b>PASS</b>
Downeyville Fire Protection District	Sierra	Measure A	\$60/yr	none	86.3%	<b>PASS</b>
Bel Marin Keys Community Services Dis	Marin	Measure G	\$1800+/yr	21 yrs	78.2%	<b>PASS</b>
Ross	Marin	Measure E	\$1201.50+/yr	10 yrs	72.9%	<b>PASS</b>
Piedmont	Alameda	Measure F	\$743-\$1254/yr	4 yrs	72.5%	<b>PASS</b>
Orange Cove	Fresno	Measure O	\$95/yr	none	64.8%	<b>FAIL</b>
Rincon Ranch Community Services Distr	San Diego	Measure C	\$250+\$10/acre		60.6%	<b>FAIL</b>
California City	Kern	Measure A	\$146/yr	5 yrs	42.0%	<b>FAIL</b>
Adelanto	San Bernardino	Measure U	\$50to\$600/acre	20 yrs	36.3%	<b>FAIL</b>



## Local Add-On Sales Taxes (Transaction and Use Taxes) ✓

Voters in eight cities and one county unincorporated area considered general purpose majority vote add-on sales tax rates ranging from 1/2 percent to one percent. All appear to have passed but two are very close.

Pomona voters considered dueling measures regarding the extension of their previously approved ¾ cent add-on transactions tax. Measure P would extend the tax without sunset. Measure X would reduce the tax to ½ cent. Both passed, but Measure P prevailed with more “yes” votes.

### Transactions and Use Tax (Add-on Sales Tax) - General Tax - Majority Approval

<u>City</u>	<u>County</u>	<u>Measure</u>	<u>Rate</u>	<u>Sunset</u>	<u>YES%</u>	
Benicia	Solano	Measure B	3/4 cent	12 yrs	72.5%	PASS
Chino	San Bernardino	Measure V	1 cent	none	62.6%	PASS
Westminster	Orange	Measure E	1/2 cent	none	62.5%	PASS
La Canada Flintridge	Los Angeles	Measure LCF	3/4 cent	none	60.3%	PASS
Santa Cruz	Santa Cruz	Measure L	1/2 cent	none	59.6%	PASS
Pomona	Los Angeles	Measure P	3/4 cent	none	59.6%	PASS
Pomona	Los Angeles	Measure X	reduce by 1/4 to 1/2	none	56.1%	PASS
County of Santa Cruz - Uninc	Santa Cruz	Measure K	1/2 cent	none	54.3%	PASS
Bell	Los Angeles	Measure I	3/4 cent	none	50.6%	PASS CLOSE
Grass Valley	Nevada	Measure B	3/8 cent	7 yrs	50.5%	PASS CLOSE

There were also two special add-on sales tax measures for specific purposes. Nevada City's Measure C is narrowly passing.

### Transactions and Use Tax (Add-on Sales Tax) - Special Tax - Two-Thirds Approval

<u>Agency Name</u>	<u>County</u>	<u>Measure</u>	<u>Rate</u>	<u>Sunset</u>	<u>YES%</u>	
Nevada City	Nevada	Measure C	1/2 cent	5 yrs	67.8%	PASS CLOSE
County of Plumas	Plumas	Measure A	3/4 cent		60.2%	FAIL

Five add-on sales tax measures were placed on the ballot by citizens' initiative. Under recent court rulings, the Proposition 218 state constitutional requirement for a two-thirds vote for a special tax does not apply to a measure placed on the ballot by citizens' initiative. Nevertheless, the measures in Amador City and Merced achieved more than two-thirds approval.

The sales tax for the California state university in Fresno County was defeated. This would have been an unprecedented use of local sales taxes for a state program.

### Transactions and Use Tax (Add-on Sales Tax) - Initiative Special Tax - Majority Vote

<u>Agency Name</u>	<u>County</u>	<u>Measure</u>	<u>Rate</u>	<u>Purpose</u>	<u>Sunset</u>	<u>YES%</u>	<u>NO%</u>	
Amador City	Amador	Measure K	1/4 cent	Transportation	10 yrs	89.7%	10.3%	PASS
Merced	Merced	Measure C	same 1/2 cent	Police/Fire/EMS	ext to 2044	69.2%	30.8%	PASS
County of Sonoma	Sonoma	Measure H	1/2 cent	Fire	none	61.1%	39.0%	PASS
County of Calaveras	Calaveras	Measure A	1 cent	Fire	none	55.7%	44.3%	PASS
County of Fresno	Fresno	Measure E	1/4 cent	CalStateUniv	25yrs	43.9%	56.1%	FAIL

## Vehicle Registration Taxes ✓

Two counties submitted measures to continue existing local vehicle registration taxes used for abandoned vehicle abatement. Since Proposition 26 of 2010, these are now legally taxes - not fees - and require two-thirds voter approval. Mendocino's measure R passed but Calaveras' measure B failed with 64% "yes" vote.

### **Abandoned Vehicle Abatement Tax**

**(Fees prior to Prop26 of 2010) - 2/3 voter approval required**

<u>Agency Name</u>	<u>Measure</u>	<u>Rate</u>	<u>Duration</u>	<u>YES%</u>	<u>NO%</u>	<u>Pass/Fail</u>
County of Mendocino	Measure R	\$1/veh	10 yrs	80.6%	19.4%	<b>PASS</b>
County of Calaveras	Measure B	\$1/veh	10 yrs	63.8%	36.2%	<b>FAIL</b>

## General Obligation Bonds ✓

There were two non-school general obligation bonds. Both are too close to call on election night.

### **City, County and Special District General Obligation Bond Measures (2/3 vote)**

<u>Agency</u>	<u>County</u>	<u>Amount</u>	<u>Rate</u>	<u>YES%</u>
San Francisco	San Francisco	Measure A \$ 300,000,000 Housing	\$57/\$100k	67.7% <b>PASS</b> <i>CLOSE</i>
Pajaro Valley Health Care District	Monterey / Santa Cruz	Measure N \$ 116,000,000 Hospital	\$24/\$100k	65.5% <b>FAIL</b> <i>CLOSE</i>

## Business Operations Taxes ✓

Voters in the City of Sacramento rejected a revision of the City's business operations tax. Voters in Riverside approved a cannabis business tax.

### **Business License Tax Measures**

#### **General Business License Tax Revisions - Majority Vote General Use**

<u>Agency Name</u>	<u>County</u>	<u>Rate</u>	<u>Sunset</u>	<u>YES%</u>	<u>NO%</u>
City of Sacramento	Sacramento	Measure C varies	none	39.3%	60.7% <b>FAIL</b>

#### **Cannabis Tax - Majority Vote General Use**

<u>Agency Name</u>	<u>County</u>	<u>Rate</u>	<u>Sunset</u>	<u>YES%</u>	<u>NO%</u>
City of Riverside	Riverside	Measure B 10%grossRcpts	none	64.0%	36.0% <b>PASS</b>

## Hotel Occupancy Tax ✓

A hotel occupancy tax increase was approved in the City of Benecia.

### **Hotel Occupancy Tax Tax Measures: Majority Vote General Use**

<u>Agency Name</u>	<u>County</u>	<u>Rate</u>	<u>Sunset</u>	<u>YES%</u>	<u>NO%</u>
Benecia	Solano	Measure A by 4% to 13%	12 yrs	77.9%	22.1% <b>PASS</b>



## **Other Municipal Measures of Note ✓**

Voters in five cities considered having city councils appoint city clerk and treasurer positions rather than having them elected. The City of Santa Clara remains the only city in California to elect it's police chief. Voters in Lassen County turned back a proposal to improve the professionalism of important county financial functions by consolidating the Auditor, Controller, Tax Collector and Treasurer office and making that office appointed, rather than elected.

### **Appointed City Clerk / City Treasurer / etc.**

<b><u>Agency Name</u></b>	<b><u>County</u></b>	<b><u>Proposal</u></b>	<b><u>YES%</u></b>	<b><u>NO%</u></b>	
Martinez	Contra Costa	Measure A Appoint Clerk	67.1%	32.9%	<b>PASS</b>
Colton	San Bernardino	Measure T Appoint Clerk	52.0%	48.0%	<b>PASS</b>
Loomis	Placer	Measure A Appoint Clerk	50.5%	49.5%	<b>PASS</b> <i>CLOSE</i>
Los Banos	Merced	Measure G Appoint Clerk & Treasurer	42.3%	57.7%	<b>FAIL</b>
Santa Clara	Santa Clara	Measure A Appoint Clerk	32.8%	67.2%	<b>FAIL</b>
Santa Clara	Santa Clara	Measure B Appoint Police Chief	27.7%	72.3%	<b>FAIL</b>
County of Lassen	Lassen	Measure T Consolidate Auditor/Controller/TaxColl/Treasurer	23.4%	76.6%	<b>FAIL</b>
County of Lassen	Lassen	Measure U Appoint Finance Director (re T)	27.3%	72.8%	<b>FAIL</b>

Voters in San Bernardino County Fire Protection Zone FP-5 turned back a referendum to repeal a \$117 per parcel per year special parcel tax for fire services approved by voters in 2006.

### **Tax Repeal Referendum**

<b><u>Agency Name</u></b>	<b><u>County</u></b>	<b><u>YES%</u></b>	<b><u>NO%</u></b>	
San Bernardino County Fire Protection District Service Zone FP-5	San Bernardino Measure W	44.9%	55.1%	<b>FAIL</b>

The community of Mountain House in San Joaquin County voted to become an incorporated City, California's first new city since 2011.

### **City Incorporation**

Mountain House NEW	San Joaquin	Measure D	91.1%	8.9%	<b>PASS</b>
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